



# **Punjab Government Gazette**

## **EXTRAORDINARY**

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(BHADRA 20, 1940 SAKA)

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### LEGISLATIVE SUPPLEMENT

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**PART III**

**GOVERNMENT OF PUNJAB**

**DEPARTMENT OF EXCISE AND TAXATION  
(EXCISE AND TAXATION-II BRANCH)**

**NOTIFICATION**

The 11th September, 2018

**No. S.O.132 /P.A.8/2005/Ss.8-D and 8-E/2018.-**Whereas the State Government is of the Considered opinion that the industrial promotion to strengthen the socio-economic condition of the State, by giving certain incentives, to a class of industry, is required and the circumstances exist, which render it necessary so to do, in public interest;

Now, therefore, in exercise of the powers conferred by section 8-D and 8-E of the Punjab Value Added Tax Act, 2005 (Punjab Act No. 8 of 2005), and all other powers enabling him in this behalf, the Governor of Punjab is pleased to grant the tax incentive, to the following industrial units for the period and quantum as specified in Table given below, as per the Eligibility Certificate, issued by the Punjab Bureau of Investment Promotion, namely :-

**TABLE**

Serial No.	Name of the Industrial Unit	Address of the Industrial Unit	Quantum of the incentive	Eligibility Period	Date of Commencement of Commercial production
1	2	3	4	5	6
1	M/s M.R.M.C. Foods Private Limited	Village Waan, Tehsil and District Ferozepur	8,55,75,000/-	09/06/2014 to 08/06/2021	04-11-2014
2	M/s Ferozepur Foods Energy Private Limited	Village Waan, Near Saiyanwala, Tehsil and District Ferozepur	19,53,71,763/-	14/10/2014 to 06/02/2018	23-01-2016
3	M/s Chhabeeela Energy Foods Private Limited	Village Wazidpur, Tehsil and District Ferozepur	15,33,46,919/-	17/06/2015 to 16/06/2022	26-01-2014
4	M/s Cereals Exports Private Limited	Village Malwal, Moga Road, Ferozepur Cantt. Tehsil and District Ferozepur	7,18,87,068/-	17/7/14 to 16/7/21	26-04-2015

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5	M/s R.S.G. Exports Private Limited	Village Wazidpur, Near Patel Nagar, Faridkot Road, Tehsil and District Ferozepur	14,54,50,882/-	16/9/14 to 15/9/21	10-03-2015
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The following conditions shall apply, namely:-

- (i) that the incentive, shall be granted for the given period as specified in Column 5 of the Table, or the date of exhaustion of the quantum of eligible tax incentive, whichever is earlier;
- (ii) that the incentive, shall be available to the aforesaid units, for the processing of paddy for rice extraction;
- (iii) that the incentive, shall start from the date of commencement of commercial production as specified in Column 6 of the Table;
- (iv) that no incentive, shall be given for the period between the date of approval and date of commencement of commercial production;
- (v) in case of any incentive, found to have been availed beyond the permissible limits or the ceiling fixed in the Eligibility Certificate, issued by the Punjab Bureau of Investment Promotion, then the incentive so availed in excess, shall be recovered from the industrial unit concerned.
- (vi) the Punjab Goods and Services Tax Act, 2017 (Punjab Act No. 5 of 2017) has come into force on the 23rd day of June, 2017 (i.e. after the issue of the aforesaid Eligibility Certificate, to the units in question), dividing the period of incentives falling under the Punjab Value Added Tax Act, 2005 (Punjab Act No. 8 of 2005) and the said Act of 2017, respectively, and resultantly the aforesaid incentives need to be bifurcated, accordingly, in the following manner, namely:-
  - (a) under the said Act of 2005, the aforesaid units shall get the said incentive upto the 30th June, 2017; and
  - (b) under the said Act of 2017, the aforesaid units shall get the incentive, in the manner as decided by the Government of Punjab, Department of Industries and Commerce, in view of the Eligibility Certificate issued by the Punjab Bureau of Investment Promotion.

**M.P. SINGH,**  
Additional Chief Secretary-cum-  
Financial Commissioner (Taxation) to  
Government of Punjab,  
Department of Excise and Taxation.